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Globalization and interdependence

Argentina, Australia, Austria, Bahamas, Belgium, Costa Rica, Cyprus, Czech Republic, Denmark, Egypt, Estonia, Finland, Germany, Greece, Honduras, Hungary, Ireland, Israel, Italy, Latvia, Lithuania, Luxembourg, Malta, Mauritius, Mexico, Monaco, Morocco, Netherlands, Peru, Poland, Portugal, Republic of Korea, Russian Federation, Senegal, Slovakia, Slovenia, South Africa, Spain, Sweden, Switzerland, the former Yugoslav Republic of Macedonia, Ukraine, United Kingdom of Great Britain and Northern Ireland and Viet Nam: revised draft resolution

Promoting the efficiency, accountability, effectiveness and transparency of public administration by strengthening supreme audit institutions

The General Assembly,

Recalling Economic and Social Council resolution 2011/2 of 26 April 2011,

Recalling also its resolutions 59/55 of 2 December 2004 and 60/34 of 30 November 2005 and its previous resolutions on public administration and development,

Recalling further the United Nations Millennium Declaration,[1]

Emphasizing the need to improve the efficiency, accountability, effectiveness and transparency of public administration,

Emphasizing also that efficient, accountable, effective and transparent public administration has a key role to play in the implementation of the internationally agreed development goals, including the Millennium Development Goals,

Stressing the need for capacity-building as a tool to promote development and welcoming the cooperation of the International Organization of Supreme Audit Institutions with the United Nations in this regard,

[1] See resolution 55/2.

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1. *Recognizes* that supreme audit institutions can accomplish their tasks objectively and effectively only if they are independent of the audited entity and are protected against outside influence;

2. *Also recognizes* the important role of supreme audit institutions in promoting the efficiency, accountability, effectiveness and transparency of public administration, which is conducive to the achievement of national development objectives and priorities as well as the internationally agreed development goals, including the Millennium Development Goals;

3. *Takes note with appreciation* of the work of the International Organization of Supreme Audit Institutions in promoting greater efficiency, accountability, effectiveness, transparency and efficient and effective receipt and use of public resources for the benefit of citizens;

4. *Takes note also with appreciation* of the Lima Declaration of Guidelines on Auditing Precepts of 1977[2] and the Mexico Declaration of Supreme Audit Institutions Independence of 2007,[3] and encourages Member States to apply, consistent with their national institutional structures, the principles set out in those Declarations;

5. *Encourages* Member States and relevant United Nations institutions to continue and to intensify their cooperation, including in capacity-building, with the International Organization of Supreme Audit Institutions in order to promote good governance by ensuring efficiency, accountability, effectiveness and transparency through strengthened supreme audit institutions.

[2] See *Lima Declaration of Guidelines on Auditing Precepts*, adopted by the Ninth Congress of the International Organization of Supreme Audit Institutions, Lima, 17-26 October 1977.

[3] See *Mexico Declaration on Supreme Audit Institutions Independence*, adopted by the Nineteenth Congress of the International Organization of Supreme Audit Institutions, Mexico City, 5-10 November 2007.